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oral trust where there is no transfer of the legal title. *Pitman v. Pitman*, 12 S. E. Rep. 61 (N. C.).

This case follows the rule laid down by Lord Chief Baron Gilbert, Gilbert on Uses, 270, and is a qualification of the broad statement that, in the absence of the Statute of Frauds, trusts in land may be created by parol. See *Dean v. Dean*, 6 Conn. 287, *contra*.

USURY—COMPOUND INTEREST.—An agreement to make interest as it matures become principal so as to bear interest, where the rate of interest charged is the highest legal rate, is usury. It amounts to compound interest. This rule does not forbid interest-bearing coupons. *Drury v. Wolfe*, 25 N. E. Rep. 626 (Ill.).

WRITS—FAILURE TO ATTACH A SEAL TO AN EXECUTION.—The failure to attach the seal of the court to an execution does not render it void, but voidable merely. *Warmoth v. Dryden*, 25 N. E. Rep. 433 (Ind.).

REVIEWS.

THE DOCTRINE OF EQUITY. A COMMENTARY ON THE LAW AS ADMINISTERED BY THE COURT OF CHANCERY. By John Adams. Eighth edition, by Robert Ralston, of the Philadelphia Bar. Philadelphia, T. & J. W. Johnson & Co., 1890. 8vo. Pages 839.

We are glad to see that this valuable work is not to be allowed to become out of date. It has been so long and so well known by lawyers as one of the very best works on the subject of equity that any extended criticism is unnecessary. The fact that it has passed through so many editions is sufficient to show the estimation in which it is held, and its popularity deserves to be long continued. The present edition is by Robert Ralston, of the Philadelphia Bar. The body of the work is unaltered, but the foot-notes have been carefully revised and re-arranged. They are very full, and contain the very latest authorities. Some idea of the number of the citations may be obtained from the fact that the table of cases occupies nearly one hundred pages. The work of the publishers has been done in their usual thorough manner, and leaves nothing to be desired. G. C.

THE LAW OF COLLATERAL INHERITANCE, LEGACY, AND SUCCESSION TAXES. By Benj. F. Dos Passos, Assistant District Attorney, New York County. L. K. Strouse & Co., New York, 1890. 8vo. Pages xxii and 328.

The method of taxation known as the "collateral inheritance tax" is not general in this country, having been adopted as yet by but nine States, and in five of these only since 1864. The tendency of legislation, however, seems to be distinctly in favor of this means of raising money, and we may expect to see it adopted in additional jurisdictions in the near future. Wherever it now exists it is a large and increasing source of revenue, and by a natural consequence the cause of much litigation.

Mr. Dos Passos' book, which is the first on this subject, is therefore timely, both because of the probability that statutes similar to those of which it treats will soon be common in the different States, and because the meaning and effect of the existing statutes is already a matter of considerable importance. It is for this latter reason that the book is

written. It is a clear, concise, and thorough statement of the law peculiar to this subject, and, as the various statutes have so much in common, it cannot fail to be valuable to the practising lawyer in the jurisdictions where a collateral inheritance tax is imposed. There is a copious citation of authorities throughout the book, and the Appendix contains the collateral inheritance tax statutes now in force in Connecticut, Maryland, New York, and Pennsylvania, a number of practice forms for use under the New York act, and an Index. The arrangement and printing are excellent. A. C. T.

THE AMERICAN DIGEST: ANNUAL, 1890: ALSO THE COMPLETE DIGEST FOR 1890. Prepared and edited by the editorial staff of the National Reporter System. St. Paul, Minn.: West Publishing Co. New York: Digest Publishing Co. 1890. Pages 2169.

This volume covers only eight months of the year 1890, from January first to August thirty-first, as the publishers have decided to make their annual cover the court, instead of the calendar, year. Nevertheless, it is nearly as large as the annual for 1889, as it contains certain additional matter. This consists largely of the remaining cases necessary to close without omission the gap between Vol. 18 of the "United States Digest" and the "American Digest." The scope of the "American Digest" has been extended so as to include the reported decisions of the county courts of Pennsylvania, the Circuit Courts of Ohio, and selected current decisions of the English courts, and also notes of current legislative enactments, and references to annotations in leading periodicals. These features are added in consequence of the consolidation of the "American Digest" with the "Complete Digest." The arrangement and typography are as usual. G. C.